

SENATE BILL No. 184

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Appeal of 2002 assessment of residential property. Allows an owner to appeal before May 1, 2004, the assessment of a homestead determined for the 2002 general reassessment.

Effective: Upon passage.

Craycraft

January 6, 2004, read first time and referred to Committee on Finance.

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Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

SENATE BILL No. 184

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The definitions**
2 **in IC 6-1.1-1 apply throughout this SECTION.**

3 (b) **For purposes of this SECTION, "homestead" has the**
4 **meaning set forth in IC 6-1.1-20.9-1, except that the one (1) acre**
5 **limitation in IC 6-1.1-20.9-1(2)(C) does not apply.**

6 (c) **Notwithstanding IC 6-1.1-15-1, a taxpayer may obtain a**
7 **review under that section by the county property tax assessment**
8 **board of appeals of the township assessor's assessment of the**
9 **taxpayer's homestead for the March 1, 2002, assessment date.**

10 (d) **Notwithstanding IC 6-1.1-4-34, a taxpayer may appeal to the**
11 **Indiana board of tax review under IC 6-1.1-4-34 the assessment by**
12 **the department of local government finance of the taxpayer's**
13 **homestead for the March 1, 2002, assessment date.**

14 (e) **To obtain the review under subsection (c), the taxpayer must,**
15 **in the manner provided by IC 6-1.1-15-1, file a petition with the**
16 **assessor of the county in which the homestead is located not later**
17 **than:**

18 **(1) forty-five (45) days after notice of the assessment is given**



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to the taxpayer;

(2) forty-five (45) days after the taxpayer receives a tax statement for the property taxes that are based on the assessment date for 2002; or

(3) May 1, 2004;

whichever is latest.

(f) To appeal an assessment under subsection (d), the taxpayer must file a petition with the assessor of the county in which the homestead is located not later than:

(1) thirty (30) days after notice of the assessment is given to the taxpayer; or

(2) May 1, 2004;

whichever is later.

(g) An assessment determination by:

(1) the county property tax assessment board of appeals that results from a review under subsection (c) is subject to appeal to the Indiana board of tax review; or

(2) the Indiana board of tax review that results from an appeal under subsection (d) is subject to appeal to the tax court;

under IC 6-1.1-15.

(h) An assessment change that results from a review under subsection (c) or an appeal under subsection (d) applies for property taxes first due and payable in:

(1) 2003; and

(2) each subsequent year in which property taxes are not based on a new assessment determined under IC 6-1.1.

(i) This SECTION expires January 1, 2006.

SECTION 2. An emergency is declared for this act.

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